

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**COMMUNICATIONS SERVICES TAX RETURN**

FORM  
**DP-135**

301

Tax Period End Date

☐

Quarterly Filer

DRA USE ONLY

**STEP 1**  
Please  
Print or Type  
(Use form  
DP-144 to  
Change  
Address)

Retailer/Company	<input type="text"/>				
Address	<input type="text"/>				
City	<input type="text"/>	State	<input type="text"/>	Zip Code	<input type="text"/>

Registration #	<input type="text"/>
FEIN	<input type="text"/>
SSN	<input type="text"/>

**STEP 2**  
Special  
Return

Please check if applicable: ☐ Initial Return 1st Filing ☐ Amended Return ☐ Final Return Business Sold  Business Discontinued

**STEP 3**  
Figure  
Your Tax

1. Total Amount of Gross Charges Billed During the Month .....	<input type="text"/>
2. Deductions	
(a) Gross Charges Billed to Federal Government .....	<input type="text"/>
(b) Gross Charges Billed to State and Local Government.....	<input type="text"/>
(c) Gross Charges Billed to Reseller with certificate ....	<input type="text"/>
(d) Other (Identify) .....	<input type="text"/>
<b>Total Deductions</b> [sum of lines 2(a) through 2(d)] .....	<input type="text"/>
3. Gross Charges Upon Which Tax is Imposed (line 1 minus line 2).....	<input type="text"/>
4. Amount of Tax [Line 3 x applicable rate (see instructions)].....	<input type="text"/>
5. Tax on Cash Receipts From Coin Operated Telephones:	
CASH RECEIPTS      TAX RATE	
(a) Tax Excluded    X      7%      =      5(a)	<input type="text"/>
(b) Tax Included    X      6.54%      =      5(b)	<input type="text"/>
Total Tax On Cash Receipts From Coin Operated Telephones [Sum of lines 5(a) & 5(b)] ..	<input type="text"/>
6. NH Communications Services Tax (Sum of lines 4 & 5) .....	<input type="text"/>

**STEP 4**  
Figure  
Your Tax,  
Credits,  
Interest  
and  
Penalties

7. Payments and Credits	
(a) Tax paid with application for extension .....	<input type="text"/>
(b) Payments from estimated taxes .....	<input type="text"/>
(c) Credits carried over from prior return .....	<input type="text"/>
(d) Tax payments made to another retailer .....	<input type="text"/>
(Line 7(d) amount cannot exceed the amount on Line 6)	
(e) Paid with original return (amended returns only) .....	<input type="text"/>
Total Payments and Credits [sum of lines 7(a) through 7(e)] .....	<input type="text"/>
8. Balance of Tax Due (Line 6 minus line 7) .....	<input type="text"/>
9. Additions to Tax:	
(a) Interest (See instructions) .....	<input type="text"/>
(b) Failure to Pay (See instructions) .....	<input type="text"/>
(c) Failure to File (See instructions) .....	<input type="text"/>
(d) Underpayment of Estimated Tax (See instructions) ..	<input type="text"/>
Total [sum of lines 9(a) through 9 (d)] .....	<input type="text"/>

**STEP 5**  
Balance  
Due or  
Overpayment

Due no later than the 15th day of the month following the close of the taxable period.

10. BALANCE DUE: (Sum of lines 8 and 9) Make check payable to: State of New Hampshire .....	<input type="text"/>
11. OVERPAYMENT: (line 7 minus lines 6 and 9, if applicable, to be applied to next months return) .....	<input type="text"/>

**STEP 6**  
Signatures

Under penalties of perjury, I declare that I have examined this return and to the best of my belief it is true, correct and complete. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge.

☐ POA: By checking this box and signing below, you authorize us to discuss this return with the preparer listed on this return.

SIGNATURE (IN INK) OF RETAILER (Proprietor, Partner or Corporate Officer)

SIGNATURE (IN INK) OF PAID PREPARER OTHER THAN RETAILER

TITLE

DATE

Preparer's FEIN or PTIN

MAIL  
TO: NH DEPT OF REVENUE ADMINISTRATION  
DOCUMENT PROCESSING DIVISION  
PO BOX 2035  
CONCORD NH 03302-2035

Address

City

State

Zip Code

Reset Form

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**COMMUNICATIONS SERVICES TAX RETURN**  
GENERAL INSTRUCTIONS

<b>WHO MUST FILE</b>	ALL RETAILERS. Retailers means all persons, whether natural, corporate or otherwise, who engage in the business of making sales of communications services at retail. It includes, but is not limited to, persons who operate or provide telephone, telegraph, cellular mobile communications services, paging services, facsimile transmission services, and party line services. It also includes hotels and other businesses who sell telecommunications services to guests or other persons at retail.										
<b>WHEN TO FILE</b>	Monthly returns are due and must be postmarked no later than the fifteenth day of the month following the close of each calendar month. Quarterly returns are due and must be postmarked no later than the fifteenth day of the month following the close of the calendar quarter. Taxpayers with a tax liability that is consistently under \$100 per month may file quarterly.										
<b>WHERE TO FILE</b>	MAIL TO: NH DEPARTMENT OF REVENUE ADMINISTRATION, DOCUMENT PROCESSING DIVISION, PO BOX 2035, CONCORD, NH 03302-2035 <b>FACSIMILE RETURNS ARE NOT ACCEPTED</b>										
<b>EXTENSION TO FILE</b>	A retailer may request a thirty-one (31) day extension of time for filing a return by submitting Form DP-137 to the Department no later than the due date of the original return. Extensions are subject to approval. See Form DP-137.										
<b>AMENDED RETURN</b>	New Hampshire does not have a separate form for amended communications services tax returns. To file an amended return check the AMENDED RETURN box in Step 2 on the return and file the corrected information. An explanatory statement must be attached to the amended return pursuant to Rev 1611.03.										
<b>ADDRESS CHANGE</b>	A retailer or agent must report any address changes under separate cover by filing a Form DP-144, Communications Services Tax Registration Change Request Form contained in this booklet.										
<b>NEED FORMS?</b>	To obtain any forms referenced in this document, you may access our website at <a href="http://www.revenue.gov/forms">www.revenue.gov/forms</a> or call the forms line at (603) 271-2192.										
<b>STEP 1 RETAILER IDENTIFICATION</b>	Indicate in the space provided the tax period end date. If the return is for a quarterly filing period, check the <i>quarterly filer</i> box. Print retailer/company name and address, 3-digit CST Registration number issued by the NHDRA, Federal Employer Identification Number (FEIN), or Social Security Number (SSN).										
<b>STEP 2 SPECIAL RETURN TYPES</b>	Check the appropriate box to indicate if this is the initial return filed (1st filing), amended return or final return (business sold or discontinued). If this is a final return, indicate the date the business was sold or was discontinued in the box provided.										
<b>TOTAL GROSS CHARGES</b>	Line 1 Enter the total gross charges for communications services for the tax period. GROSS CHARGES means the amount charged for communications services to the taxpayer's service address in this state regardless of where such amount is billed or paid. COMMUNICATIONS SERVICES as defined in RSA 82-A:2, III means services for transmitting, emitting, or receiving signs, signals, writing, images, sounds, or intelligence of any nature by any electro-magnetic system capable of 2-way communications.										
<b>DEDUCTIONS</b>	Line 2(a) Enter the total gross charges billed to the Federal Government. Line 2(b) Enter the total gross charges billed to the State and Local Government.										
<b>EXEMPTION FOR RESELLER</b>	Line 2(c) All resellers of communications services shall apply to the Department for a resale number pursuant to RSA 82-A:9 by filing a Form DP-143. Customers shall present their resale number to a provider of communications services for allowance of a tax exemption.										
<b>CALCULATION</b>	Line 2(d) Enter other deductions as permitted by RSA 82-A. Attach a brief explanation and/or calculation to support this amount. Line 2 Enter the total of lines 2(a) through 2(d) showing negative amounts in parenthesis. Line 3 Enter the gross charges upon which tax is imposed (line 1 minus line 2).										
<b>RATE OF TAX</b>	Line 4 Use applicable tax rate to calculate Communications Services Tax due other than coin operated telephone communications. To calculate tax on coin operated telephones, see applicable rates in Line 5 of this return. <table border="1" style="float: right;"> <thead> <tr> <th>TAX PERIOD</th><th>TAX RATE</th></tr> </thead> <tbody> <tr> <td>4/1/90 - 6/30/91</td><td>5.0%</td></tr> <tr> <td>7/1/91 - 6/30/93</td><td>6.0%</td></tr> <tr> <td>7/1/93 - 6/30/01</td><td>5.5%</td></tr> <tr> <td>7/1/01 - Present</td><td>7%</td></tr> </tbody> </table>	TAX PERIOD	TAX RATE	4/1/90 - 6/30/91	5.0%	7/1/91 - 6/30/93	6.0%	7/1/93 - 6/30/01	5.5%	7/1/01 - Present	7%
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<b>COIN OPERATED TELEPHONES</b>	Line 5 Retailers who provide communications services using coin operated telephones are subject to tax. The tax may be calculated using the 7% tax exclusive tax rate or the 6.54% tax inclusive tax rate for tax periods beginning on or after 7/1/01. Refer to TIR 97-003 and TIR 2001-008 available on our web site at <a href="http://www.revenue.nh.gov/tirs">www.revenue.nh.gov/tirs</a> for specific details regarding coin operated telephones and the Communications Services Tax. For the tax inclusive rates prior to 7/1/01, contact the Department at (603) 271-2191.										
<b>PAYMENTS</b>	Line 7(a) EXTENSION PAYMENT. If you made a payment with an application for extension of time to file, enter amount on line 7(a). Line 7(b) ESTIMATED PAYMENT. If you made an estimated tax payment enter amount on line 7(b). Line 7(c) OVERPAYMENT FROM PRIOR RETURN. If you have a credit balance from your prior monthly (or quarterly) return enter the amount on line 7(c). If you received a Notice of Credit Adjustment from the Department pertaining to your CST return, enter the credit amount identified on the next tax period return to be filed. Line 7(d) TAXES PAID TO ANOTHER RETAILER. Enter amount of Communications Services Tax that you paid to another retailer on line 7(d). Amount cannot exceed the amount on line 6 of the return. Line 7(e) When filing an AMENDED return, enter the amount remitted with the original Communications Services Tax return. Line 7 Enter the sum of Lines 7(a) through 7(e). Line 8 Balance of Tax Due. This is the amount of Line 6 minus 7. If negative, enter the amount in brackets i.e. (\$20.00).										



## NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

## COMMUNICATIONS SERVICES TAX RETURN

## GENERAL INSTRUCTIONS (continued)

<b>INTEREST AND PENALTIES</b>	<p>Line 9(a) <b>INTEREST.</b> Interest is calculated on the balance of tax due (line 8) from the original due date to the date paid at the applicable rate listed below. Tax due x number of days from due date to date tax was paid x daily rate decimal equivalent.</p> $\frac{\text{Tax Due (line 8)}}{\text{Number of days}} \times \frac{\text{Daily decimal rate equivalent}}{\text{Interest Due}} = \text{Enter on line 9(a).}$ <p>(see below for applicable rates)</p> <p><b>NOTE:</b> The interest rate is recomputed each year under the provisions of RSA 21-J:28, II. Applicable rates are as follows: (contact the Department for rates in any other year)</p> <table border="1"> <thead> <tr> <th>PERIOD</th><th>RATE</th><th>DAILY RATE DECIMAL EQUIVALENT</th></tr> </thead> <tbody> <tr> <td>1/1/2007 - 12/13/2007</td><td>10%</td><td>.000274</td></tr> <tr> <td>1/1/2006 - 12/31/2006</td><td>8%</td><td>.000219</td></tr> <tr> <td>1/1/2005 - 12/31/2005</td><td>6%</td><td>.000164</td></tr> <tr> <td>1/1/2004 - 12/31/2004</td><td>7%</td><td>.000191</td></tr> <tr> <td>1/1/2003 - 12/31/2003</td><td>8%</td><td>.000219</td></tr> <tr> <td>1/1/2002 - 12/31/2002</td><td>9%</td><td>.000247</td></tr> </tbody> </table> <p>Contact the Department for applicable rates in any other year.</p> <p>Line 9(b) <b>FAILURE TO PAY:</b> A penalty equal to 10% of any nonpayment or underpayment of taxes shall be imposed if the retailer fails to pay the tax when due. If the failure to pay is due to fraud, the penalty shall be 50% of the amount of the nonpayment or underpayment.</p> <p>Line 9(c) <b>FAILURE TO FILE:</b> A retailer failing to timely file a complete return may be subject to a penalty equal to 5% of the tax due or \$10, whichever is greater, for each month or part thereof that the return remains unfiled or incomplete. The total amount of this penalty shall not exceed 25% of the balance of tax due or \$50, whichever is greater. Calculate this penalty starting from the original due date of the return until the date a complete return is filed.</p> <p>Line 9(d) <b>UNDERPAYMENT PENALTY:</b> If your tax liability is more than \$10,000 per month you were required to file estimated tax payments during the taxable period and may be subjected to an underpayment penalty if you did not file the appropriate amount of estimated tax payments. Pursuant to RSA 21-J:32, the penalty is from the due date of the installment to the due date of the return, or the date on which such portion is paid, whichever is earlier.</p> <p><b>SUBSTANTIAL UNDERSTATEMENT PENALTY:</b> Taxpayers who substantially understate their tax on line 6 may be assessed a penalty by the Department in the amount of 25% of any underpayment of the tax resulting from such understatement. A substantial understatement is one which exceeds the greater of 10% of the amount of tax on line 6 or \$5,000.</p> <p>Line 9 Enter the sum of Lines 9(a) through 9(d).</p>	PERIOD	RATE	DAILY RATE DECIMAL EQUIVALENT	1/1/2007 - 12/13/2007	10%	.000274	1/1/2006 - 12/31/2006	8%	.000219	1/1/2005 - 12/31/2005	6%	.000164	1/1/2004 - 12/31/2004	7%	.000191	1/1/2003 - 12/31/2003	8%	.000219	1/1/2002 - 12/31/2002	9%	.000247
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<b>BALANCE DUE OR OVERPAYMENT</b>	<p>Line 10 Enter the sum of Lines 8 and 9. Make checks payable to the State of New Hampshire.</p> <p>Line 11 Enter the amount of Line 7 minus Lines 6 and 9, if applicable.</p>																					
<b>POA</b>	<p>By checking the POA box, the taxpayer authorizes the staff of the NH DRA to discuss this return with the preparer listed on the front of the return. This is a limited POA for this return only. The Department may request a completed Form DP-2848 for discussion of any other tax period or matter. Form DP-2848 is required to authorize an agent to file on your behalf and to permit the use of an alternative method of signature pursuant to Rev 2904.06.</p>																					
<b>SIGNATURES</b>	<p>You <b>MUST SIGN AND DATE</b> your return in ink. If the return is prepared by someone other than the retailer, the return must also be signed and dated in ink by the preparer and the preparer's federal employer identification number or tax identification number and address must be filled in. If an agent is designated to sign returns on behalf of the retailer, a Power of Attorney, Form DP-2848, must be completed and submitted or on file with the Department. Agents may utilize an alternative method of signature as provided in Rev 2904.06.</p>																					
<b>ALTERNATIVE METHOD OF SIGNATURES</b>	<p>The authorized agent shall file a written request for approval of the use of an alternative method for signing 30 days prior to the date of filing the return or amended return. Written requests for approval of the use of an alternative method for signing shall include the following:</p> <ol style="list-style-type: none"> <li>(1) Taxpayer name, address and taxpayer identification number;</li> <li>(2) Authorized agent's name, address, and tax identification number; and</li> <li>(3) A copy of a power of attorney authorizing the agent to file the return on behalf of the taxpayer.</li> </ol> <p>Upon receipt of approval from the Department, authorized agents may sign original or amended returns, by means of:</p> <ol style="list-style-type: none"> <li>(1) Rubber stamp;</li> <li>(2) Mechanical device; or</li> <li>(3) Computer software program</li> </ol> <p>Signers shall not affix a facimile signature other than their own. The use of an alternative method of signing shall have the same legal effect as a handwritten signature. The Power of Attorney authorizing the agent to file on behalf of the retailer shall remain in effect until rescinded or based upon an expiration date referenced on the POA.</p>																					